

COUNTY OF BERNALILLO, NEW MEXICO

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. The authority for the creation of the special revenue funds is by state statute, executive order, or specific authority.

Public Works Grants. To account for various federal, state and other grant funding sources received by the County Public Works Division. The grants are restricted to specific purposes as agreed to between the County and the funding source as enumerated in the grant agreement/contract.

Emergency Medical Services. To account for grants from the State of New Mexico Department of Health to be utilized for equipment, supplies, and training for emergency medical service purposes. This fund was created by the authority of state statute (see Section 24-10A-6, NMSA 1978 Compilation).

DWI Services To account for grants from the State of New Mexico, Department of Finance and Administration for alcohol detoxification and treatment facilities.

Recreation. To account for recreational funds. Financing is provided by cigarette taxes. The fund was created by authority of state statute (see Section 7-12-15, NMSA 1978 Compilation).

Clerk's Bilingual. To account for an appropriation from the State Legislature to assist counties with supplemental funding for bilingual voter education and materials in accordance with the Federal Voting Rights Act of 1965.

Farm and Range. To account for soil conservation, predator control, and secondary road activities within the County. Financing is provided by the Taylor Grazing Act. Expenditures may be made only for the purposes specified in the grant. The fund was created by authority of state statute (see Section 6-11-6, NMSA 1978 Compilation).

Valuation. To account for fees collected from "revenue recipients" pursuant to Section 7-38-38.1, NMSA 1978 Compilation. Expenditures from the county property valuation fund may be made pursuant to a property valuation program presented by the county assessor and approved by the majority of the County Commissioners.

Fire Districts No. 1 through 11 and 13. To account for the operations and maintenance (excluding salaries and benefits) of the 11 fire districts. Funding is provided by allotments from the New Mexico State Fire Marshal's Office. The funds were created under the authority of state statute (see Section 59A-53-5, NMSA 1978 Compilation).

Law Enforcement Protection. To account for a state grant restricted to equipment purchases and training programs to enhance law enforcement effectiveness. The fund was created under the authority of state statute (see Section 29-13-4, NMSA 1978 Compilation).

County Indigent. To account for the 1/8 of one percent portion of the county gross receipts tax adopted through County Ordinance 86-17, expenditure of which is restricted to indigent care. An agreement was signed with several providers for the provision of health and dental services to indigent patients. The fund was created by authority of state statute (see Section 7-20E-9, NMSA 1978 Compilation).

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SPECIAL REVENUE FUNDS (CONTINUED)

Energy Research and Development Agency (ERDA). These funds represent settlement of a dispute between the State of New Mexico and the federal government regarding payment of gross receipts tax by three defense contractors doing business within New Mexico. Expenditures are used for capital outlay for the various fire districts within Bernalillo County.

Section 8 Housing Vouchers Fund accounts for Department of Housing and Urban Development (HUD) Section 8 existing housing and vouchers programs including housing assistance payments. The funds were created to account for grant activity under HUD contract, ACC Part I, Number FW-5325.

Regional Correction Center. To account for monies received from the U.S. Marshall Service through a Cooperative Agreement Program and Intergovernmental Agreement for the lease of a County owned jail facility under the authority of Section 33-3-27 NMSA, 1978.

Sheriff's Office - Criminal Investigations Fund. To account for monies received from the sale of evidence, unclaimed cash, seizures, and forfeitures and expenditures of such for law enforcement purposes. The fund was created by authority of state statute Controlled Substances Act 30-31-35 NMSA 1978.

Environmental Health. To account for the 1/8 cent gross receipts tax set aside for the purpose of financing environmental health concerns within the County of Bernalillo. The fund was created by authority of state statute (see Section 7-20E-17, NMSA 1978 Compilation).

The *Grant fund* accounts for various federal, state and other grant funding sources received by the County. The grants are restricted to specific purposes as agreed to between the County and the funding source as enumerated in the grant agreement/contract.

Law Enforcement Block Grants. To account for grant funds received through the Department of Justice local law enforcement block grants. The fund was created by the authority of the Board of County Commissioners Resolution FR 28-97.

Clerk's Recording & Filing. To account for fees authorized to Class A counties to charge up to an additional \$2.00 per document as an equipment recording fee. The fees collected may only be used for the purchase of equipment associated with the recording, filing, maintaining, or reproducing of documents in the Office of the County Clerk. This fund was created by authority of state statute (see Section 14-8-12.2, NMSA 1978 Compilation).

Community Service. To account for donations received from non-profit organizations, which are to be used for social services programs. The fund was created by the authority of the Board of County Commissioners.

Industrial Revenue Bonds. To account for the receipt and expenditure of revenues collected from Payment in Lie of Taxes on behalf of Albuquerque Public Schools and the University of New Mexico Hospital due to Industrial Revenue Bonds issues. This fund was created by authority of Bernalillo County Ordinance 98-3.

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DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

General Obligation. To account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.

Revenue Bonds. To account for the accumulation of resources and payment of revenue bond principal and interest from pledged County gross receipts tax revenues for the following bond issues:

- Series 1996B – Public Buildings
- Series 1997 – Public Facilities
- Refunding Series 1998 – Courthouse
- Series 2004 – Public Facilities
- Refunding Series 2005 – Public Facilities

Revenue Bond Reserves. To account for debt service reserves established pursuant to the bond ordinance for the following bond issues:

- Series 1996B – Public Buildings
- Series 1997 – Public Facilities
- Refunding Series 1998 – Courthouse
- Refunding Series 2005 – Public Facilities

CAPITAL PROJECT FUNDS

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

2004 Revenue Bond. To account for the expansion of the Health Segregation Unit at the Metropolitan Detention Center and the purchase of property for a Detoxification/Treatment Facility known as the Metropolitan Assessment Treatment facility.

Water/Wastewater. To account for various federal, state and other funding sources received by the County for water/wastewater project planning, design, and construction.

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NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS (CONTINUED)

Library Bonds. To account for the financing and acquiring of library books and library resources. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

Road Support Services. To account for various road projects. Financing is being provided by a loan from the New Mexico State Highway and Transportation Department's State Infrastructure Bank.

1996B Revenue Bond. To account for the financing and construction of one or more public buildings, including a regional jail. Financing was provided by proceeds received from the sale of Series 1996B Gross Receipts Tax Revenue Bonds.

Storm Sewer Construction. To account for the financing and construction of storm sewer systems within Bernalillo County. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

Juvenile Center Bonds. To account for the financing and acquisition of land for the expansion of the Juvenile Justice Center. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

Facilities Bonds. To account for the financing and facilities construction and improvements, including remodeling required by Americans with Disabilities Act. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

Parks and Recreation Bonds. To account for the financing and acquisition of land for expanding parks and recreational facilities. Financing is being provided by proceeds from general obligation bonds and earnings from the investments of those monies.

Open Space. To account for the financing and acquisition of open space. Financing is provided by a six-year .25 property tax mill levy by County voters on November 30, 2000.

1998 Refunding Revenue Bond. To account for the financing and construction of a County Courthouse. Financing was provided by the issuance of gross receipts tax revenue bonds.

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CAPITAL PROJECT FUNDS (CONTINUED)

Sheriff's Improvement Bond. To account for financing, constructing and equipping sheriff's substations, command centers and communications equipment. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

Road Construction. To account for funds received as reimbursements from other entities for road and other construction projects originally paid for by locally generated revenues (bonds, taxes, fees, etc.). The funds received as reimbursements are used to further these and other similar projects under the management of the County public works department.

Impact Fees. To account for the fees received from developers that are restricted for use in infrastructure improvements in the service area from which the fees were collected. This fund was created by authority of Bernalillo County Ordinance 95-16.

Public Health. To account for the construction and improvements of facilities for the County Public Health Department. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

1997 Revenue Bond. To account for the purchase and installation of communications and information management systems, constructing an outdoor performing arts theater, and purchase of an office building. Financing is being provided by proceeds from gross receipts tax revenue bonds, earnings from the investment of those monies, and a loan from the Property Tax Division of the NM Taxation and Revenue Department.